

1. How the Resource (Project/Reporting) Field Is Used

The resource code is used to classify revenues and resulting expenditures in accordance with restrictions or special reporting requirements placed on either of these aspects of LEA financial activities by law or regulation. Further, because such revenues frequently are not fully expended within a fiscal year and related liabilities are not completely liquidated, the resource code is also used to reflect restrictions and special reporting obligations on balance sheet accounts. Each of these uses is described below.

Resource and Revenue Object Accounts

The Resource (Project/Reporting) field gives LEAs the ability to track activities funded with revenues that have financial reporting or special accounting requirements (e.g., State Lottery) or to track activities funded with revenues that have restrictions on how the funds are spent (e.g., NCLB, Title I). Those activities using revenues that are unrestricted are coded to Resource 0000.

The use of the resource codes may eliminate the need for LEAs to establish subfunds to account for those transactions/activities that must be separately tracked. For example, previously in order to track multiple state school building projects, LEAs often established subfunds within the State School Building Fund for each project. By identifying each authorized project with a separate resource code, LEAs will be able to maintain information on the revenues and expenditures as well as balance sheet accounts of each state school building project and run reports by project.

The list of resource codes later in this chapter links the resource codes to revenue object accounts. The resource code creates the link between funding sources and related expenditures. Thus, the resource code allows expenditures that are paid from state, federal, and local sources to be linked for reporting and information purposes.

Resource codes are associated with activities funded with unrestricted revenues (0000–1999 series) or activities funded with restricted revenues (2000–9999 series). The restricted resource codes are further classified by source: revenue limit, federal, state, and local. Although the restricted resources are classified by source, the classifications are general in nature. An activity may be funded with revenues from different sources. Therefore a single resource code tracking the activity could have revenues from federal, state, and local sources. For example, a restricted resource in the federal classification could have, in addition to revenues from the federal government, revenues from the state and/or from local sources.

A single source of revenue that must link to expenditures will have both:

- A unique resource code and
- A generic revenue object code (such as Object 8290, Other Federal Revenues)

For example:

<u>Resource</u>	<u>Object</u>
3010	8290
NCLB, Title I	Other Federal Revenues

Two or more specific sources of revenues, which must link to expenditures in the aggregate, will have both:

- A unique resource code and
- A separate revenue object code for each type of revenue associated with that resource

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For example:

<u>Resource</u>	<u>Object</u>
5310	8220
Child Nutrition -	Federal Child Nutrition
School Programs	
	8520
	State Child Nutrition
	8634
	Local Food Service Sales

Some revenue object accounts have more than one resource code. For example, Revenue Object 8281, FEMA, uses Resource 5652 and Resource 5650 for FEMA revenues for which reports to the federal government are required.

Resource and Balance Sheet Accounts

The Resource (Project/Reporting) field also applies to balance sheet accounts. At year-end the Resource field will identify the ending balance of restricted resources, such as Special Education, ROC/P, Instructional Materials, County Community Schools, Juvenile Court, and so forth. This field will also identify deferred revenues and the amounts due to other governmental agencies, such as NCLB, Title I, Vocational Education, Special Education discretionary grants, and so forth.

Depending on how the LEA's financial system is programmed, balance sheet accounts such as Cash and Accounts Payable may include the Resource field at the time of the transaction or may be identified as a part of year-end closing procedures. However, when year-end data are submitted to the California Department of Education (CDE), the balance sheet accounts must be identified by resource. This is because at the state level, the Resource field is used to separate the unrestricted general fund from the restricted general fund. If the balance sheet accounts have not been posted with the Resource field during the year, the unrestricted and restricted accounts will be out of balance and an additional closing entry will be needed before the information is submitted to CDE.

For example, when the accounts payable staff pays the LEA's bills, the detailed expenditure transaction (the debit) is entered into the financial system by the accounts payable staff; however, the entry to the cash account (the credit) is usually an automatic entry made by the financial system.

Some financial systems have been programmed to post any automatic balance sheet entries to the Resource field. LEAs using these systems will automatically have all balance sheet transactions posted to the Resource field and no additional entry is needed at year-end.

Some financial systems will not be reprogrammed to post automatic balance sheet entries to the Resource field. In these LEAs, for state reporting purposes, the unrestricted and restricted general funds will be out of balance and an entry must be made to cash to balance the restricted and unrestricted resources. Example 3 in Part II, Section 203, shows how an LEA would prepare this entry.

Table of Resource Codes

The Table of Resource Codes contains the resources in numerical order with the most commonly associated revenue object codes, their number from the *Catalog of Federal Domestic Assistance* (CFDA), and a D/F designation. Depending on the conditions placed on the receipt or expenditure of certain restricted funds, the revenue of a restricted program may be subject to recognition in the period in which it is received, and at year-end carryover is calculated as ending fund balance. These resources are indicated with F (fund balance). The revenue of other restricted resources may be subject to recognition in the period when expended, and carryover is booked as deferred revenue. These resources are indicated with D (deferred revenue). Carryover of other resources, such as contracts, should be accounted for in fund balance (F). A list of the program cost accounts (PCAs) associated with the resources as of September 2002 is found in Appendix C. A more current listing is maintained on the SACS Query Page on the Internet at:

<http://www.cde.ca.gov/fiscal/sacs/pcaresource/queryhome.asp>

Obsolete Resource Codes

When a resource becomes obsolete, it will appear in Part II, Section 102, “Resource (Project/Reporting)” of this manual for one year with its final fiscal year in parenthesis next to the title. For example, a resource with “(01-02)” in the 2002 edition of Part II indicates that the last year that funding was available for this resource was fiscal year 2001-2002. This resource code would then be eliminated in the December 2003 edition of Part II of the *California School Accounting Manual*. LEAs may need to carry this resource code in their general ledger to track fund balances for a longer period. Therefore, the outdated resource code will remain in the matrix of valid combinations for a period of three years. In the previous example, the resource would remain in the matrix for fiscal years 2002-03, 2003-04, and 2004-05 to allow for carryovers.

The list of resources maintained on the Internet in the SACS Query System will include only those that are valid as of the list date. Resource codes will be deleted from the list as soon as they are determined to be invalid. For example, a resource code for which funding was available only through 2001-02 would be deleted from the SACS Query System in 2002-03.

Following is an example of the deletion of a resource code that was valid through 2001-02.

	2001-02	2002-03	2003-04	2004-05	2005-06
Part II of CSAM	Included	Included with notation of (01-02)	Deleted	Deleted	Deleted
Internet Query System	Included	Deleted	Deleted	Deleted	Deleted
Matrix of Valid Combinations	Included	Included	Included	Included	Deleted

The following page provides examples of how to use the Resource field.

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2. Examples of Coding the Resource (Project/Reporting) Field

Revenue Transaction

Assume that the school district receives School Improvement Program (SIP) funding. The revenue would be coded as follows:

<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	7260	0	0000	0000	8311	000

- Fund 01 is the General Fund.
- **Resource 7260 is SIP.**
- Project Year is not necessary for this resource.
- Goal is generally not required for revenues.
- Function is not required for revenues.
- Object 8311 is Other State Apportionments.
- School is not required.

Expenditure Transaction

Assume that instructional supplies are purchased for the ABC Elementary School. The expenditure would be coded as follows:

<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	7260	0	1110	1000	4300	123

- Fund 01 is the General Fund.
- **Resource 7260 is the SIP.**
- Project Year is not necessary for this resource.
- Goal 1110 is Regular Education, K–12.
- Function 1000 is Instruction.
- Object 4300 is Materials and Supplies.
- School 123 is the ABC Elementary School. Coding to the School field is not required; however, LEAs may wish to code expenditures for local information.

Balance Sheet Transaction

At year-end, if expenditures are less than the cash received, the deferral of SIP revenue will be coded as follows:

<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	7260	0	0000	0000	9650	000

- Fund 01 is the General Fund.
- **Resource 7260 is the SIP.**
- Project Year is not necessary for this resource.
- Goal is not required for balance sheet transactions.
- Function is not required for balance sheet transactions.
- Object 9650 is Deferred Revenue.
- School is not required.

For more examples that demonstrate resource coding, refer to Section 200, “Using the Account Code Structure.”

3. List of Resource (Project/Reporting) Accounts
(See previous section for explanation of table references.)

Resource Code	Resource Description	Revenue Object	D/F	CFDA
0000–1999	UNRESTRICTED RESOURCES			
0000	No reporting requirements	8010– 8099, 8110 8260 8270 8280 8281 8290 8425 8434 8540 8550 8590 8631 8632 8639 8660 8671 8672 8674 8689 8691 8699 8910– 8919, 8980		
0001–0999	Reporting: Locally defined These codes are used at the option of the LEA to track unrestricted revenues that do not have reporting requirements. For CDE reporting, these accounts are converted to account 0000.			
1000–1999	Unrestricted Resources: Reporting or Special Accounting Required			
1100	State Lottery	8560	F	
1200	Class Size Reduction, Grade 9	8435 8980 8990	F	
<i>1300</i>	<i>Class Size Reduction, Grades K–3</i>	<i>8434 8980 8990</i>	<i>F</i>	

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Resource Code	Resource Description	Revenue Object	D/F	CFDA
2000–9999	RESTRICTED RESOURCES			
2000–2999	Restricted Revenue Limit Resources			
2200	Continuation Education (<i>Education Code</i> sections 42244 and 48438)	8091	F	
2400	Juvenile Court/County Community Schools	8091	F	
2410	<i>Juvenile Court</i> (<i>Education Code Section 1982.5</i>)	8091	F	
2420	<i>County Community Schools</i> (<i>Education Code sections 1980–1982.3</i>)	8091	F	
2430	Community Day Schools (<i>Education Code</i> sections 48660–48667)	8091	F	
2900	Other Restricted Revenue Limit Sources	8091	F	
3000–5999	Federal Resources Restricted			
3010	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	8290	D	84.010
3015	IASA: Title I, Capital Expenses/Private Schools	8290	D	84.216
3020	NCLB: Title I, Basic School Support	8290	D	84.010
3025	NCLB: Title I, Part D, Local Delinquent Programs	8290	D	84.010 84.013
3030	NCLB: Title I, Part B, Reading First Program	8290	D	84.357
3035	IASA: Title I Local Improvement Plan, Regional School Support, and Improvement Centers	8290	D	84.011
3040	NCLB: Title I, Migrant Ed Mini Corps Project (Regular and Summer)	8290 8990	D	84.011
3041	NCLB: Title I, Migrant Ed Mini Corps Summer Project	8990	D	84.011
3045	NCLB: Title I, Migrant Ed Statewide Pass Project	8290	D	84.011
3060	NCLB: Title I, Part C, Migrant Ed (Regular and Summer Program)	8290 8990	D	84.011
3061	NCLB: Title I, Migrant Ed Summer Program	8990	D	84.011
3090	NCLB: Title I, Part D, Adult Correctional	8290	D	84.013
3100	NCLB: Title I, Juvenile Delinquent	8290	D	84.013
3105	NCLB: Title I, Even Start Family Literacy	8290	D	84.213
3110	NCLB: Title I, Part B, Even Start Migrant Ed (MEES)	8290	D	84.214

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Resource Code	Resource Description	Revenue Object	D/F	CFDA
3150	NCLB: Schoolwide Programs (SWP)	8290 8990	D	84.010
3160	IASA: Title XI Coordinated Services (from Consolidated Application) (01/02)	8990	D	84.144
3170	NCLB: Title I, Part F, Comprehensive School Reform Demonstration (CSR D)	8290	D	84.010
3171	NCLB: Title I, Program Improvement & School Choice	8290	D	84.348
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (formerly PL 94-142)	8181 8287	D	84.027
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	8182	D	84.173
3320	Special Ed: IDEA Preschool Local Entitlement, Part B, Sec 611	8182	D	84.027A
3326	Special Ed: IDEA Preschool Capacity Building, Part B, Sec 619	8182	D	84.173A
3330	Special Ed: IDEA Infant Discretionary, Part B, Sec 611	8182	D	84.027A
3340	Special Ed: IDEA Local Staff Development Grant, Part B, Sec 611	8182	D	84.027
3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	8182	D	84.173A
3350	Special Ed: Comprehensive Personnel Development (01/02)	8182	D	84.029
3355	Special Ed: IDEA LCI Growth, Part B, Sec 611	8182	D	84.027
3360	Special Ed: IDEA Low-Incidence Entitlement, Part B, Sec 617	8182	D	84.027A
3370	Special Ed: IDEA State/Staff Development	8182	D	84.027A
3372	Special Ed: State Improvement Grant, Improving Special Ed Systems	8182	D	84.323
3375	Special Ed: IDEA Cross-Cultural Assessment, Special Project Special Studies	8182	D	84.027
3385	Special Ed: IDEA Early Intervention Grants	8182 8590	D	84.181
3386	Special Ed: IDEA Quality Assurance & Focused Monitoring	8182	D	84.027
3395	Special Ed: Alternative Dispute Resolution	8182	D	84.027
3400	Special Ed: Disabled Children State Institutions	8182	D	84.027

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Resource Code	Resource Description	Revenue Object	D/F	CFDA
3405	Special Ed: Workability I	8182 8590	D	84.027
3410	Department of Rehab: Workability II, Transition Partnership	8290	D	84.158
3505	Vocational Programs: Nontraditional Training and Employ (Carl Perkins Act)	8290	D	84.048
3510	Vocational Programs: Voc & Applied Tech Prep Programs, Title II, Sec 203 (Carl Perkins Act)	8290	D	84.243
3515	Vocational Programs: Voc & Applied Tech Prep, Title II, Sec 124 (Carl Perkins Act)	8290	D	84.048
3525	Vocational Programs: Voc & Applied Sex Bias/Equity II B (Carl Perkins Act)	8290	D	84.048
3530	Vocational Programs: Voc & Applied Sex Bias/Equity II B (Carl Perkins Act)	8290	D	84.048
3540	Vocational Programs: Voc & Appl Tech Corrections Education II B (Carl Perkins Act)	8290	D	84.048
3550	Vocational Programs: Voc & Appl Tech Secondary II C, Sec 131 (Carl Perkins Act)	8290	D	84.048
3555	Vocational Programs Postsecondary and Adult II C, Sec 132 (Carl Perkins Act)	8290	D	84.048
3710	NCLB: Title IV, Part A, Drug-Free Schools	8290	D	84.186
3715	NCLB: Drug-Free Schools: Program Development	8290	D	84.186
3831	Goals 2000: Student Academic Partnership, Grades 7–12	8290 8590	D	84.276
3835	Goals 2000: Advancement via Individual Determination (AVID) Program	8290	D	84.276
3837	Goals 2000: K–12 Reading/Language Arts, Mathematics, and English Language Development	8290 8590	D	84.276A
3840	Goals 2000: Student Academic Partnerships, Grades 1–6	8290 8590	D	84.276
3855	Goals 2000: Mathematics Professional Development Grants, Grades 4–12	8290	D	84.276
3856	Goals 2000: Secondary School Reading	8290 8590	D	84.276A
3870	IASA: Title VIII Reading Excellence Act: Local Reading Improvement	8290	D	84.338

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Resource Code	Resource Description	Revenue Object	D/F	CFDA
3871	IASA: Title VIII Reading Excellence Act: Tutorial Assistance Grant	8290	D	84.338
3900–3999	Adult Education			
3909	Adult Education: State Leadership Projects	8290	D	84.002
3910	Adult Education: Priority 1–3 Adult Basic Education	8290	D	84.002
3911	Adult Education: Priority 1–3, English as a Second Language (ESL)	8290	D	84.002
3912	Adult Education: Priority 4, Family Literacy	8290	D	84.002
3913	Adult Education: Priority 5, Adult Secondary Education	8290	D	84.002
3915	Adult Education: 353 Services, Special Project & Training (01/02)	8290	D	84.002
3920	Adult Education: 353 Services Training (01/02)	8290	D	84.002
3925	Adult Education: Priority 1–3, ESL Citizenship	8290	D	84.002
3926	Adult Education: English Literacy & Civics Education State Leadership	8290	D	84.002(A)
3927	Adult Education: English Literacy & Civics Education	8290	D	84.002(A)
3930	Adult Education: 326 Institutional Services, Homeless (01/02)	8290	D	84.002
3940	Adult Education: Institutionalized Adults	8290	D	84.002
4010	IASA: Title II Eisenhower (01/02)	8290	D	84.281
4015	IASA: Title II Eisenhower Teacher Training (01/02)	8290	D	84.281
4035	NCLB: Title II, Part A, Teacher Quality	8290	D	84.367
4040	IASA: Technology Literacy Challenge Grant (formerly Title III)	8290	D	84.318
4045	NCLB: Title II, Part D, Enhancing Education Through Technology	8290	D	84.318
4110	NCLB: Title V, Part A, Innovative Education Strategies	8290	D	84.298
4115	NCLB: Title V, Priority Projects	8290	D	84.298
4124	NCLB: Title IV, Part B, 21st Century Community Centers Learning Program	8290	D	84.287
4126	NCLB: Title VI, Part B, Rural & Low Income School Program	8290	D	84.358

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Resource Code	Resource Description	Revenue Object	D/F	CFDA
4130	IASA: Title XIII Regional Collaboratives for Workforce Preparation (01/02)	8290 8590	D	
4135	IASA: Title VI Class Size Reduction (01/02)	8290	D	84.340
4140	Federal School Renovation Program	8290	D	84.352(A)
4141	Federal School Renovation Classroom Technology	8290	D	84.352(A)
4201	NCLB: Title III, Immigrant Education Program	8290	D	84.365
4203	NCLB: Title III, Limited English Proficiency (LEP) Student Program	8290	D	84.365
4215	IASA: Title VII Emergency Immigrant Education Program (01/02)	8290	D	84.162
4216	Refugee Children Supplemental Assistance Program	8290	D	93.576
4230– 4250	Bilingual Education: Discretionary Grants–Locally defined These codes are used, at the option of the LEA, to track federal bilingual revenues not defined elsewhere. For CDE reporting, these accounts are converted to account 4230.			
4230	Bilingual Education: Discretionary Grants, Title III	8290	D	84.
4310– 4330	School-to-Work: Locally defined These codes are used, at the option of the LEA, to track federal school-to-work revenues not defined elsewhere. For CDE reporting, these accounts are converted to account 4310.			
4310	School-to-Work (School-to-Career)	8290 8590	D	84.278
4410– 4430	Educational Technology: Locally defined These codes are used, at the option of the LEA, to track federal educational technology revenues not defined elsewhere. For CDE reporting, these accounts are converted to account 4410.			
4410	Educational Technology	8290	D	84.318
4510	Indian Education	8290	D	84.060
4600– 4699	Charter Schools			
4610	NCLB: Title V, Part B, Charter Schools Grants	8290	D	84.282

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Resource Code	Resource Description	Revenue Object	D/F	CFDA
4710– 4730	Gifted and Talented Education (Javits): Locally defined These codes are used, at the option of the LEA, to track federal gifted and talented revenues not defined elsewhere. For CDE reporting, these accounts are converted to account 4710.			
4710	Javits GATE	8290	D	84.206
5000– 5199	Child Development Programs			
5025	CD: Federal Child Care, Center-based (Contract Prefix FCTR, FHUD)	8290	D	93.596
5026	CD: Federal Family Child Care Homes (Contract Prefix FFCC)	8290	D	93.596
5035	CD: Quality Improvement Activities	8290 8590	D	93.575
5050	CD: Federal Alternative Payment (Contract Prefix FAPP)	8290 8590	D	93.575 93.596
5055	CD: Local Planning Councils (Contract Prefix FLPC)	8290	D	93.596
5061	CD: Federal Alternative Payment, Stage II (Contract Prefix F2AP)	8290	D	93.575 93.596
5062	CD: Federal Alternative Payment, Stage III	8290	D	93.596
5080	CD: School-Age Child Care Resource Contracts	8290	D	93.575
5081	CD: Dependent Care Before- and After- School Planning Grants	8290	D	93.575
5085	CD: Federal Resource and Referral (Contract Prefix FBRR)	8290	D	93.575 93.596
5090	CD: Capacity Building Grant	8290 8590	D	93.575
5095	CD: Infant/Toddler Child Care Resource Contracts	8290	D	93.575
5210– 5240	Head Start Program: Locally defined These codes are used, at the option of the LEA, to track federal Head Start revenues not defined elsewhere. For CDE reporting, these accounts are converted to account 5210.			
5210	Head Start	8290	D	93.600
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	8220 8520 8634 8091	F	10.553 10.555 10.556

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Resource Code	Resource Description	Revenue Object	D/F	CFDA
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	8220 8520	F	10.558
5330	Child Nutrition: Summer Food Service Program Operations	8220	F	10.559
5335	Child Nutrition: Summer Food Service Sponsor Administration	8220	F	10.559
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	8220	F	10.558
5350	Child Nutrition: CCFP Family Day Care Sponsor Admin	8220	F	10.558
5360	Child Nutrition: CCFP Startup	8220	F	10.558
5375	Child Nutrition: Summer Food Service Startup	8220 8520	D	10.559
5380	Child Nutrition: School Breakfast Startup	8520 8990	D	
5450	Child Nutrition: SHAPE California Expansion	8290 8590	D	10.560
5451	Child Nutrition: Garden Enhanced Nutrition Education Project	8290 8590	D	
5452	Child Nutrition: Team Nutrition Implementation Project	8290 8590	D	10.574
5453	Child Nutrition: SHAPE California Model Nutrition Education	8699	D	
5454	Child Nutrition: Team Nutrition	8290	D	10.574
5455	Child Nutrition: Nutrition Education	8290 8590	D	Various
5510	NCLB: Title V, Part D, Character Education	8290	D	84.215
5570	CalServe: Learn & Serve America, Staff Development	8290 8590	D	94.004
5575	CalServe: Learn & Serve America	8290	D	94.004
5600	Workforce Investment Act (formerly JTPA)	8290	D	17.255
5610	Workforce Investment Act (WIA) From Other Agencies (LWIB)	8290	D	17.255
5628	High School Reform Grant	8290	D	84.215
5630	NCLB: Title X, McKinney-Vento Homeless Assistance Grants	8290	D	84.196

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Resource Code	Resource Description	Revenue Object	D/F	CFDA
5640	Medi-Cal Billing Option	8290	F	93.778
5650	FEMA Public Assistance Funds	8281	F	84.041
5652	FEMA Hazard Mitigation Grant	8281	D	84.287
5800– 5999	Other Federal: Locally defined These codes are used, at the option of the LEA, to track all other restricted federal revenues not defined elsewhere. For CDE reporting, these accounts are converted to account 5810.			
5810	Other Federal	8290	D/F	
6000– 7999	State Resources Restricted			
6010	After School Learning & Safe Neighborhood Partnerships	8590	D	
6012	After School & Safe Neighborhood Partnership Planning & Startup Grants (01/02)	8290 8590	D	93.575
6015	Adults In Correctional Facilities	8590	F	
6016	Adult Ed: Site Management Information Systems (MIS)	8590	D	
6017	School Improvement & Pupil Achievement Block Grant (District-wide) (01/02)	8590	F	
6020	CSIS: California School Information Service	8590	D	
6030	Charter Schools Facilities Lease	8590	D	
6040	Child Development: State Alternative Payment (Contract Prefix GAPP)	8590	D	
6041	Child Development: State Alternative Payment Stage II (Contract Prefix G2AP)	8590	D	
6042	Child Development: State Alternative Payment, Stage III	8590	D	
6055	Child Development: State Preschool (Contract Prefix GPRE)	8590 8673	D	
6056	Child Development: Preschool-Full Day (Contract Prefix GWAP)	8590 8673	D	
6060	Child Development: State General Child Care, Center Based (Contract Prefix GCTR, GHUD, GHAN)	8530 8590	D	
6065	Child Development: Migrant Day Care Centers (Contract Prefix GMIG)	8530 8590	D	

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Resource Code	Resource Description	Revenue Object	D/F	CFDA
6070	Child Development: Migrant Special Services (Contract Prefix GMSS)	8530 8590	D	
6075	Child Development: State Family Child Care Homes (Contract Prefix GFCC)	8590	D	
6080	Child Development: Extended Day Care (Latchkey) (Contract Prefix GLTK)	8290 8530	D	
6091	Cal-SAFE Supportive Services	8590	F	
6092	Cal-SAFE Child Care and Development Services	8590	F	
6093	Cal-SAFE County Classroom (formerly Pregnant Minor Program)	8590	F	
6110	Child Development: Resource & Referral (Contract Prefix GFRR)	8590 8660	D	
6130	Child Development: Center-Based Reserve Account	8990	F	
6131	Child Development: Resource & Referral Reserve Account	8990	F	
6132	Child Development: Alternative Payment Reserve Account	8990	F	
6140	Child Development: Child Care Facilities Revolving Fund	8979	F	
6144	Child Development: Instructional Materials and Supplies	8590	D	
6145	Child Development: Facility Renovation and Repair	8590	D	
6200	Class Size Reduction Facilities Funding	8590	F	
6215	Gang Risk Intervention Program	8590	D	
6240	Healthy Start: Planning Grants and Operational Grants	8590	D	
6243	Healthy Start: Business Partnerships, Regional Demo Projects	8590	D	
6245	Healthy Start-Pregnant & Parenting	8590	D	
6250	Early Mental Health Initiative (EMHI) (Department of Mental Health)	8590	D	
6255	Teacher Recruitment Centers	8590	D	
6260	Alternative Certification Program for Intern Teachers (CCTC)	8590	D	
6261	California Mathematics Initiative for Teaching (CTC)	8590	D	
6262	Pre-Internship Teaching Program (CTC)	8590	D	

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Resource Code	Resource Description	Revenue Object	D/F	CFDA
6263	Paraprofessional Teacher Training (CTC)	8590	D	
6265	Teachers As a Priority (TAP) Block Grant	8590	D	
6267	National Board Certification Teacher Incentive Grant	8590	D	
6268	Certificated Staff Performance Incentive Bonus	8590	F	
6270	Academic Volunteer and Mentor Service Program (Office of Child Development and Education)	8590	D	
6280	Community Ed: Intergenerational Education	8590	D	
6285	Community-Based Tutoring Grants	8590	D	
6286	English Language Acquisition Program, Teacher Training & Student Assistance	8590	F	
6288	English Language and Intensive Literacy Program	8590	F	
6292	Classroom Library Materials, Grades K–4	8590	F	
6296	Calif. Public School Library Act of 1998	8590	F	
6300	Lottery: Instructional Materials	8560	F	
6310	School/Law Enforcement Partnership: Mini-Grants	8590	D	
6315	Sch/Law Enforcement: Conflict Resolution & Youth Mediation	8590	D	
6316	Tolerance Education Program	8590	D	
6320	School/Law Enforcement: School Community Violence Prevention	8590	D	
6330	School Community Policing Partnerships	8590	D	
6340	Parent/Teacher Involvement: Nell Soto Program	8590	D	
6341	Parent/Teacher Involvement: Teresa Hughes Family/School Partnerships	8590	D	
6342	Parent/Teacher Involvement: Tom Hayden Community Parent Involvement	8590	D	
6350	ROC/P Apportionment	8091 8097 8311 8319 8791 8792 8793	F	
6355	ROC/P: Training & Certification for Community Care (Dept Develop Service)	8590	F	

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Resource Code	Resource Description	Revenue Object	D/F	CFDA
6360	Pupils with Disabilities Attending ROC/P	8311	F	
6365	ROC/P: Equipment	8590	F	
6370	ROC/P or Adult Ed: CALWORKs Participants Supportive Services	8590	D	
6375	Industry-Based Certification Incentive Grant Program	8590	F	
6405	School Safety & Violence Prevention, Grades 8–12	8590	F	
6500	Special Education	8091 8097 8311 8319 8590 8710 8791 8792 8793 8980	F	
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	8311	F	
6550	Standardized Account Code Structure (01/02)	8590	D	
6570	Targeted Truancy Grant Program (01/02)	8590	D	
6575	High-Risk Youth and Public Safety Program	8590	D	
6585	Reading Professional Development Institute	8590	F	
6650	Tobacco-Use Prevention Education: Discretionary District Grants	8590	D	
6660	Tobacco-Use Prevention Education: Elementary Grades 4–8	8590	D	
6670	Tobacco-Use Prevention Education: High School Competitive Grants	8590	D	
6680	Tobacco-Use Prevention Education: COE Administration Grants	8590	D	
6700	WIA: State Match	8590	D	
6701	WIA: Regional Coordination	8590	D	
6781	AIDS Education: W/Health Services	8590	D	
7005	Categorical Programs Per ADA Allocations	8590	F	
7010	Agricultural Vocational Incentive Grants	8590	D	
7015	American Indian Education Centers	8590	D	

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Resource Code	Resource Description	Revenue Object	D/F	CFDA
7018	Arts Education Partnership Grants	8590	D	
7021	Child Nutrition: Linking Education, Activity, & Food (LEAF)	8590	D	
7035	Desegregation: Court Ordered (01/02)	8550	D	
7040	Desegregation: Voluntary (01/02)	8550	D	
7045	Targeted Instruction Improvement Grants Program (TIIG)	8590	F	
7050	Demonstration Programs in Intensive Instruction	8590	D	
7060	Dropout Prevention: Educational Clinics	8590	D	
7065	Dropout Prevention: Implementation Model	8590	D	
7070	Dropout Prevention: Alternative Work Centers	8590	D	
7075	Dropout Prevention: Motivation/Maintenance	8590	D	
7090	Economic Impact Aid (EIA)	8311	F	
7091	Economic Impact Aid: Limited English Proficiency (LEP)	8311	D	
7100	Education Technology: Digital High School	8590	D	
7101	Education Technology: Digital High School Staff Development & Support	8590	F	
7105	Education Technology: High Tech High Schools	8590	D	
7110	Education Technology: CTAPS, SETS, & Supplemental Grants	8590	D	
7120	Education Technology: Staff Development	8590	F	
7125	Education Technology: Institute for Computer Technology	8590	D	
7127	Education Technology: AB 2882 Ed Tech Grant Program for High Schools/Online Advanced Placement and Instructional Computers	8590	D	
7130	Early Intervention for School Success (EISS)	8590	D	
7135	Environmental Education	8590	D	
7140	Gifted & Talented Education (GATE)	8311	F	
7155	Instructional Materials: Grades K–8 (Includes Disaster funding and Fast Growth)	8590	F	
7160	Instructional Materials: Grades 9–12	8590	F	
7170	Instructional Material: Braille & Large Print	8590	F	

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Resource Code	Resource Description	Revenue Object	D/F	CFDA
7180	Instructional Materials: Standards-Based	8590	F	
7200	Miller Unruh Reading Program	8590	F	
7210	American Indian Early Childhood Education	8590	D	
7220	Partnership Academies Program	8590	D	
7225	Partnership Academies New Program Grants	8590	D	
7227	Information Technology Career Academy Grant	8590	D	
7230	Transportation: Home to School	8311 8675 8677 8980 8990	F	
7235	Transportation: School Bus Replacement	8590 8990	D	
7236	School Bus Emissions Reduction Funds	8590 8699	D/F	
7240	Transportation: Special Education (Severely Handicapped/Orthopedically Handicapped) <i>Education Code</i> sections 41850–41851.2	8311 8675 8677 8980	F	
7250	School Based Coordination Program (SBCP)	8590 8990	F	
7255	Immediate Intervention/Underperforming Schools Program	8590	F	
7258	High Priority School Grants Program	8590	F	
7260	School Improvement Program (SIP)	8311 8990	D	
7265	<i>School Improvement Program (optional: LEA may use to report 7–12 funding separately)</i>	8311 8990	D	
7271	California Peer Assistance & Review Program for Teacher (CPARP)	8590	F	
7274	Advanced Placement Challenge Grant	8590	D	
7275	Staff Development: Bilingual Teacher Training (BTTP)	8590 8990	D	
7280	Staff Development: Beginning Teacher Support & Assessment Study (BTSA)	8590	D	
7282	Staff Development: High School Coaching Training	8590	D	

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Resource Code	Resource Description	Revenue Object	D/F	CFDA
7286	International Baccalaureate (IB) Program: Staff Development & Startup	8590	F	
7292	Staff Development: Standards Based Math, Grade 4–12	8590	D	
7294	Staff Development: Mathematics and Reading (AB 466)	8590	F	
7295	Staff Development: Reading Services for Blind Teachers	8590	D	
7305	Staff Development: Resource Agencies & Consortia	8590	D	
7315	Staff Development: School Development Plans (SB 1882)	8590	F	
7320	Staff Development: Administrator Training and Evaluation	8590	D	
7325	Staff Development: Principals' Training (AB 75)	8590	F	
7335	Staff Development: Intersegmental College Readiness	8590	D	
7336	College Prep Partnership: College Entrance Exam Prep Courses	8590	D	
7337	Academic Improvement & Achievement: Regional Partnerships	8590	F	
7340	Staff Development: Intersegmental Advancement via Individual Determination (AVID)	8590	D	
7345	Staff Development: Intersegmental California Teacher Education Institutes (CTEI)	8590	D	
7352	School Improvement and Staff Development Cluster (AB 615)	8990	F	
7353	Alternative and Compensatory Education Cluster (AB 615)	8990	F	
7354	School District Improvement Cluster (AB 615)	8990	F	
7360	Student Organizations Vocational Education	8590	D	
7365	Supplementary Programs: Foster Youth	8590	D	
7366	Supplementary Programs: Foster Youth in Licensed Care Facilities	8590	D	
7370	Supplementary Programs: Specialized Secondary	8590	D	
7375	Tenth Grade Counseling	8590	F	
7380	Year-Round Education (YRE) Implementation Grants	8425	D	

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Resource Code	Resource Description	Revenue Object	D/F	CFDA
7800–7999	Other State: Locally defined These codes are used, at the option of the LEA, to track all other restricted state revenues not defined elsewhere. For CDE reporting, these accounts are converted to account 7810.			
7810	Other State	8590	D/F	
8000–9999	Local Restricted Resources			
8100	Routine Repair & Maintenance (RRRMF: <i>Education Code</i> Section 17014)	8980	F	
8150	Ongoing & Major Maintenance Account (RMA: <i>Education Code</i> Section 17070.75)	8980	F	
9000–9999	Other Local: Locally defined These codes are used, at the option of the LEA, to track all other restricted local revenues not defined elsewhere and to track other financing sources. For CDE reporting, these accounts are converted to account 9010.			
9010	Other Local	8610–8699 8931–8979	D/F	

4. Flexibility of the Resource (Project/Reporting) Field

Resource codes are assigned by CDE just as PCA codes are assigned by the Department's budget office. The ranges indicated in the preceding List of Resource (Project/Reporting) Accounts (e.g., 3300–3499, Special Education) designate the range within which CDE may assign new resource codes in future years.

The LEA may not create its own locally defined resource codes except within specific ranges. These ranges are as follows:

4230–4250	Bilingual Education, Discretionary Grants
4310–4330	School-to-Work
4410–4430	Educational Technology
4510–4530	Indian Education
4710–4730	Gifted and Talented Education (federal)
5210–5240	Head Start
5800–5999	Other Federal–Locally Defined
7800–7999	Other State–Locally Defined
9000–9999	Other Local–Locally Defined

When data are submitted to CDE, all resources within these ranges must be rolled up to the one resource indicated in the list of resource codes.

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